

MIAMI-DADE COUNTY, FLORIDA

AGENCY FUNDS

COMBINING STATEMENT OF FIDUCIARY ASSETS AND LIABILITIES

SEPTEMBER 30, 2003

(in thousands)

	Clerk of Circuit and County Courts	Tax Collector Fund	Other Agency Funds	Total
Assets:				
Cash and cash equivalents	\$ 76,148	\$ 4,288	\$ 4,000	\$ 84,436
Investments	1,649	34,097	31,815	67,561
Delinquent taxes receivable		43,654		43,654
Allowance for uncollected delinquent taxes		(43,654)		(43,654)
Performance bonds			26,732	26,732
Other current assets	250		101	351
Total assets	<u>\$ 78,047</u>	<u>\$ 38,385</u>	<u>\$ 62,648</u>	<u>\$ 179,080</u>
Liabilities:				
Due to other governments	\$ 22,686	\$ 11,600	\$ 9,095	\$ 43,381
Assets held in trust	55,361	26,785	53,553	135,699
Total liabilities	<u>\$ 78,047</u>	<u>\$ 38,385</u>	<u>\$ 62,648</u>	<u>\$ 179,080</u>

MIAMI-DADE COUNTY, FLORIDA

**AGENCY FUNDS
SUPPLEMENTAL COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2003
(in thousands)**

	Balance October 1, 2002	Additions	Deductions	Balance September 30, 2003
<u>CLERK OF CIRCUIT AND COUNTY COURTS</u>				
Assets:				
Cash and cash equivalents	\$ 67,534	\$ 732,737	\$ 724,123	\$ 76,148
Investments	2,342	2,389	3,082	1,649
Other current assets	241	2,933	2,924	250
Total assets	<u>\$ 70,117</u>	<u>\$ 738,059</u>	<u>\$ 730,129</u>	<u>\$ 78,047</u>
Liabilities:				
Due to other governments	\$ 23,038	\$ 486,497	\$ 486,849	\$ 22,686
Assets held in trust	47,079	255,202	246,920	55,361
Total liabilities	<u>\$ 70,117</u>	<u>\$ 741,699</u>	<u>\$ 733,769</u>	<u>\$ 78,047</u>
<u>TAX COLLECTOR FUND</u>				
Assets:				
Cash and cash equivalents	\$ 17,105	\$ 4,288	\$ 17,105	\$ 4,288
Investments	16,109	34,097	16,109	34,097
Delinquent taxes receivable	52,346	12,614	21,306	43,654
Allowance for uncollected delinquent taxes	(52,346)	(12,614)	(21,306)	(43,654)
Total assets	<u>\$ 33,214</u>	<u>\$ 38,385</u>	<u>\$ 33,214</u>	<u>\$ 38,385</u>
Liabilities:				
Due to other governments	\$ 4,856	\$ 11,622	\$ 4,878	\$ 11,600
Assets held in trust	28,358	26,870	28,443	26,785
Total liabilities	<u>\$ 33,214</u>	<u>\$ 38,492</u>	<u>\$ 33,321</u>	<u>\$ 38,385</u>
<u>OTHER AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 15,907	\$ 20,663	\$ 32,570	\$ 4,000
Investments	14,980	176,788	159,953	31,815
Assessments receivable	145	101	145	101
Due from other funds	61		61	
Performance bonds	25,446	6,163	4,877	26,732
Total assets	<u>\$ 56,539</u>	<u>\$ 203,715</u>	<u>\$ 197,606</u>	<u>\$ 62,648</u>
Liabilities:				
Due to other governments	\$ 3,204	\$ 51,547	\$ 45,656	\$ 9,095
Assets held in trust	53,335	99,437	99,219	53,553
Total liabilities	<u>\$ 56,539</u>	<u>\$ 150,984</u>	<u>\$ 144,875</u>	<u>\$ 62,648</u>
<u>TOTALS-ALL AGENCY FUNDS</u>				
Assets:				
Cash and cash equivalents	\$ 100,546	\$ 757,688	\$ 773,798	\$ 84,436
Investments	33,431	213,274	179,144	67,561
Delinquent taxes receivable	52,346	12,614	21,306	43,654
Allowance for uncollected delinquent taxes	(52,346)	(12,614)	(21,306)	(43,654)
Assessments receivable	145	101	145	101
Due from other funds	61		61	
Performance bonds	25,446	6,163	4,877	26,732
Other current assets	241	2,933	2,924	250
Total assets	<u>\$ 159,870</u>	<u>\$ 980,159</u>	<u>\$ 960,949</u>	<u>\$ 179,080</u>
Liabilities:				
Due to other governments	\$ 31,098	\$ 549,666	\$ 537,383	\$ 43,381
Assets held in trust	128,772	381,509	374,582	135,699
Total liabilities	<u>\$ 159,870</u>	<u>\$ 931,175</u>	<u>\$ 911,965</u>	<u>\$ 179,080</u>